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MAR 31 2005

PART B - FEE(S) TRANSMITTAL

Complete and send this form, together with applicable fee(s), to: Mail

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Commissioner for Patents
P.O. Box 1450
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(703) 746-4000

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INSTRUCTIONS: This form should be used for transmitting the ISSUE FEE and PUBLICATION FEE (if required). Blocks 1 through 5 should be completed where appropriate. All further correspondence including the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications.

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32112 7590 02/11/2005
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I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (703) 746-4000, on the date indicated below.

Patricia Beilmann	(Depositor's name)
<i>Patricia Beilman</i>	(Signature)
March 31, 2005	(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/849,885	05/02/2001	Jason Seung-Min Kim	2100653-991350	9967

TITLE OF INVENTION: MULTIPROCESSOR INTERRUPT HANDLING SYSTEM AND METHOD

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$1700	05/11/2005
EXAMINER	ART UNIT	CLASS-SUBCLASS			
VO, TIM T	2112	710-260000			

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).
 Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rcv 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1 Raymond E. Roberts
 2 Intellectual Property
 Law Offices
 3 _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

PortalPlayer, Inc.

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Santa Clara, CA

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03 FC:8001	30.00 DA

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

- Issue Fee
 Publication Fee (No small entity discount permitted)
 Advance Order - # of Copies 10

4b. Payment of Fee(s):

- A check in the amount of the fee(s) is enclosed.
 Payment by credit card. Form PTO-2038 is attached.
 The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 08-3240 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

- a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature

Date March 31, 2005

Typed or printed name Raymond E. Roberts

Registration No. 38,597

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Jason Seung-Min Kim
Serial No.: 09/849,885
Filing Date: May 2, 2001
Group No.: 2112
Title: MULTIPROCESSOR INTERRUPT HANDLING SYSTEM AND METHOD

Attorney Docket #: 60751.300101
Not. of Allow Date: February 11, 2005
Examiner: Vo, Tim T.
Confirmation No.: 9967

MS Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

PATENT ISSUE FEE TRANSMITTAL (37 CFR 1.311)

Enclosed are the following:

- Fee (37 CFR 1.18(a))
Application Status is:
 - large entity (\$1,400.00)
 - small entity (\$700.00);
 - Please charge Deposit Account No. 08-3240 in the amount of \$1,030.00 for the payment of an Issue Fee for a small entity (\$700 issue fee plus \$300 publication fee plus \$30 for 10 copies).
 - Part B- Issue Fee Transmittal;
 - A postcard for return to us as proof of receipt of the referenced documents.
- If the examiner has questions regarding this case, he/she is invited to telephone Applicant(s) undersigned attorney at (408) 558-9950.

Dated: March 31, 2005

Respectfully submitted

By

RAYMOND E. ROBERTS
Reg. No. 38,597

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